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## MINISTRY OF FINANCE

(Department of Revenue)

## NOTIFICATION

## CENTRAL EXCISES

*New Delhi, the 31st July, 1959*

**G.S.R. 899.**—In pursuance of sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts cotton fabrics produced by any co-operative society formed of owners of cotton powerlooms, which is registered or which may be registered on or before the 31st March, 1961 under any law relating to co-operative societies, from the whole of the duty leviable thereon, subject to the following conditions:—

- (a) that every member of the cooperative society has been exempt from excise duty for three years immediately preceding the date of his joining such society;
- (b) that the total number of cotton powerlooms owned by the co-operative society is not more than four times the number of members forming such society;
- (c) that a certificate is produced by each member of the co-operative society from the State Government concerned or such officer as may be nominated by the State Government that he is a *bona fide* member of the society and that the number of cotton powerlooms in his ownership and actually operated by him does not exceed four and did not exceed four at any time during the three years immediately preceding the date of his joining the society, and that he would have been exempt from excise duty even if he had not joined the co-operative society; and
- (d) that the exemption shall be available—
  - (i) for a period ending on the 31st July, 1962, in respect of registered co-operative societies which have commenced production prior to the date of this notification; and
  - (ii) for a period of three years from the date of commencement of production, in respect of co-operative societies which have been registered but have not commenced production or which may be registered on or before the 31st March, 1961.

[No. 74/59.]

S. K. BHATTACHARJEE, Dy. Secy.

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